

**In the Claims:**

1-5. (Cancelled)

6. (Currently Amended) A ~~manufacturing~~ method of manufacturing an insulated gate semiconductor device, comprising:

forming a first gate oxide film on a semiconductor substrate of a first conductivity type;

forming a first silicon layer ~~and~~ on the first gate oxide film;

forming an oxidation protection film having a predetermined pattern ~~on top of the first silicon layer on a predetermined area of the first gate oxide film;~~

forming a field oxidation film and a second gate oxide film through selective oxidation by using the oxidation protection film as a mask, the second gate oxide film being in contact with the first gate oxide film;

forming a second silicon layer covering ~~an entire area of a device intermediate~~ the first silicon layer remaining after the selective oxidation, the second gate oxide film and the field oxidation film after removing the oxidation protection film;

~~forming a gate electrode comprising the first silicon layer remaining on the first gate oxide film and~~ isolating a portion of the second silicon layer by etching superimposed on the first silicon layer and partially extending over so that the isolated portion of the second silicon layer covers at least part of the second gate oxide film and a portion of the remaining first silicon layer;  
and

forming a source layer ~~[[and]]~~ or a drain layers layer which is of a second conductivity type ~~away from the gate electrode.~~

7. (Currently Amended) A ~~manufacturing~~ method of manufacturing an insulated gate semiconductor device, comprising:

forming a low impurity concentration source layer and a low impurity concentration drain layers layer which are of a second conductivity type ~~[[on]]~~ in a semiconductor substrate of a ~~second~~ first conductivity type;

forming a first gate oxide film on the semiconductor substrate;

forming a first silicon layer ~~and on the first gate oxide film~~;

forming an oxidation protection film having a predetermined pattern on top of the first silicon layer on a predetermined area of the first gate oxide film;

forming a field oxidation film and a second gate oxide film through selective oxidation by using the oxidation protection film as a mask, the second gate oxide film being in contact with the first gate oxide film;

forming a second silicon layer covering ~~an entire area of a device intermediate the first silicon layer remaining after the selective oxidation, the second gate oxide film and the field oxidation film~~ after removing the oxidation protection film;

~~forming a gate electrode comprising the first silicon layer remaining on the first gate oxide film and~~ isolating a portion of the second silicon layer by etching superimposed on the first silicon layer and partially extending over so that the isolated portion of the second silicon layer is positioned between the low impurity concentration source and drain layers and covers the remaining first silicon layer and at least part of the second gate oxide film; and

forming a high impurity concentration source layer of the second conductivity type in the low impurity concentration source layer and forming a high impurity concentration drain layers

layer of the second conductivity type in the low impurity concentration drain layer away from the gate electrode.

8. (Currently Amended) The ~~manufacturing~~ method of ~~[[the]]~~ manufacturing an insulated gate semiconductor device of claim ~~[[6 or]]~~ 7, wherein the first and second silicon layers comprise polysilicon or amorphous silicon.

9. (Currently Amended) The ~~manufacturing~~ method of ~~[[the]]~~ manufacturing an insulated gate semiconductor device of claim ~~[[6 or]]~~ 7, wherein the oxidation protection film comprises silicon nitride.

10. (New) The method of manufacturing an insulated gate semiconductor device of claim 6, wherein the first and second silicon layers comprise polysilicon or amorphous silicon.

11. (New) The method of manufacturing an insulated gate semiconductor device of claim 6, wherein the oxidation protection film comprises silicon nitride.